

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

MARLENE JOHANSEN

Plaintiff and Counterclaim
Defendant

Civil Action No. 04-11789-RCL

v.

UNITED STATES OF AMERICA

Defendant and Counterclaim
Plaintiff

v.

TIMOTHY BURKE

Counterclaim Defendant

TIMOTHY BURKE'S ANSWER TO THE UNITED STATES' COUNTERCLAIM

The Counterclaim Defendant, Timothy Burke ("Burke" or the "Defendant") responds to the Counterclaim of the United States as follows:

COUNT I

25. This paragraph constitutes a conclusion of law for which no response is required.

26. This paragraph constitutes a conclusion of law for which no response is required.

27. This paragraph constitutes a conclusion of law for which no response is required.

28. This paragraph constitutes a conclusion of law for which no response is required.

29. This paragraph constitutes a conclusion of law for which no response is required.

30. The Defendant is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 30 of the United States Counterclaim.

31. The Defendant is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 31 of the United States Counterclaim.

32. The Defendant is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 32 of the United States Counterclaim.

33. The Defendant admits.

34. The Defendant admits.

35. The Defendant denies.

36. The Defendant denies.

37. The Defendant denies and in further answering states that this paragraph constitutes a conclusion of law for which no response is required.

38. The Defendant admits.

39. The Defendant is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 39 of the United States Counterclaim.

40. The Defendant admits.

41. The Defendant denies and in further answering states that this paragraph constitutes a conclusion of law for which no response is required.

42. The Defendant denies and in further answering states that this paragraph constitutes a conclusion of law for which no response is required.

43. The Defendant denies and in further answering states that this paragraph constitutes a conclusion of law for which no response is required.

COUNT II

44. The Defendant repeats and realleges his answers to paragraphs 1 through 43 of the United States Counterclaim.

45. The Defendant denies and in further answering states that this paragraph constitutes a conclusion of law for which no response is required.

46. The Defendant denies and in further answering states that this paragraph constitutes a conclusion of law for which no response is required.

47. The Defendant is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 47 of the United States Counterclaim.

48. The Defendant denies and in further answering states that this paragraph constitutes a conclusion of law for which no response is required.

49. The Defendant admits.

50. The Defendant is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in paragraph 50 of the United States Counterclaim.

JURY CLAIM

The Defendant requests a trial by jury on those issues so triable.

Timothy Burke,
by his Attorney

/s/ Melissa Halbig
Melissa Halbig
BBO#655826
400 Washington Street
Braintree, MA 02184
(781) 380-0770

Dated: August 1, 2005

Certificate of Service

I hereby certify that a true copy of the above document was served upon each attorney of record via first class mail, postage prepaid on August 1, 2005 to the following counsel of record:

Stephen Turanchik
Trial Attorney, Tax Division
Department of Justice
P.O. Box 55
Ben Franklin Station
Washington, D.C. 20044

Dated: August 1, 2005

/s/ Melissa Halbig
Melissa Halbig